

STREAMLINED SALES TAX: SIMPLIFIED ELECTRONIC RETURN

Prior Law

Sellers not registered under the Streamlined Sales Tax Agreement could only use the Iowa Department of Revenue's sales tax return.

New Provisions

Sellers not registered under the Streamlined Sales Tax Agreement will now be allowed to file monthly returns using the Streamlined Sales Tax simplified electronic return (SER). Such sellers may be required to submit exemption information collected in part 2 of the return.

Sections Amended

Section 3 of 2012 Iowa Acts House File 2166 amends section 423.31, Code 2011 by adding new subsection 8. Sections 4 and 5 amend section 423.49, Code 2011.

Effective Date

July 1, 2012